



Special Notice

Cigarette and Tobacco Product Seizures – Notice to the Public

CALIFORNIA STATE BOARD OF EQUALIZATION

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Sacramento, CA 95814

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Assembly Bill (AB) 2491, enacted June 30, 2004, amends and adds various sections to the Business and Professions Code and amends sections 30211 and 30437 of the Revenue and Taxation Code, relating to the Cigarette and Tobacco Products Tax Law. Among other things, the Cigarette and Tobacco Products Law authorizes the State Board of Equalization (Board) to seize, for forfeiture to the state, cigarettes and tobacco products (a) offered for sale that do not have the proper stamps or meter register settings affixed to the package, (b) for which the taxes have not been paid, or (c) offered for sale in violation of specific provisions of the law.

Upon seizure of such property, the Board is required to give notice of seizure and forfeiture by personal service or by certified mail to all persons known by the Board to have any right, title or interest in the property. The notice will include a description of the property, the reason for the seizure, and the time and place of the seizure.

As provided in AB 2491, the Board is now required to include notice of seizure and forfeiture on its website for a period of six months from the notice of seizure. This electronic notification replaces the seizure notices previously published in general circulation newspapers. Website notification will not be required when the amount of cigarettes seized is less than 61 cartons of 200 cigarettes each or an equivalent amount of tobacco products.

The notices of seizure are available on the Board's website at www.boe.ca.gov. If you have questions regarding the web publication of these notices, you may contact the Board's Investigations Division at 916-324-0105.

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